

1 ORDINANCE O-2023-

2 A BILL FOR AN ORDINANCE CONCERNING THE FUNDING OF AN ARTS AND  
3 ENTERTAINMENT CENTER AND IN CONNECTION THEREWITH AMENDING  
4 CHAPTER 4.04 OF THE MUNICIPAL CODE FOR THE CITY OF LONGMONT,  
5 COLORADO, INCREASING THE CITY SALES AND USE TAX RATE FROM 3.53  
6 PERCENT TO 3.62 PERCENT BEGINNING ON THE FIRST DAY OF THE SIXTH MONTH  
7 PRIOR TO THE PROJECTED COMPLETION DATE OF THE ARTS AND  
8 ENTERTAINMENT CENTER, AUTHORIZING AN INCREASE IN THE CITY PROPERTY  
9 TAX OF NOT MORE THAN 1.9 MILLS FOR NOT MORE THAN TWENTY YEARS  
10 BEGINNING WITH THE YEAR IN WHICH \$35,000,000 IN PRIVATE FUNDING FOR  
11 CONSTRUCTION HAS BEEN MADE AVAILABLE TO THE CITY, AND REFERRING  
12 SAID TAX INCREASES TO A VOTE OF THE QUALIFIED ELECTORS  
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14 THE COUNCIL OF THE CITY OF LONGMONT, COLORADO, ORDAINS:

15 Section 1

16 The Council finds:

17 A. There is a need for the additional resources to provide funding for an arts and  
18 entertainment center in the City of Longmont, including but not limited to:

- 19 1. The construction of a new arts and entertainment center by a not more  
20 than a 1.9 mills increase in the City's property tax for not more than 20  
21 years beginning with the year in which \$35,000,000 in private funding for  
22 construction has been made available to the City; and

1           2.     The operation and maintenance of the arts and entertainment center, by  
2                     increasing the City’s sales and use tax rate from 3.53 percent to 3.62  
3                     percent beginning on the first day of the sixth month prior to the  
4                     projected completion date of the arts and entertainment center.

5           B.     The City of Longmont City Council desires to refer the question of  
6                     approval of such taxes to the registered electors of the City of Longmont.

7     Section 2

8           In this ordinance, ellipses indicate material not reproduced as the Council intends  
9     to leave that material in effect as it now reads.

10    Section 3

11           The Council amends section 4.04.130 of the Longmont Municipal Code, by adding any  
12    italicized material and deleting any stricken material, to read as follows:

13           4.04.130. - Sales tax levied; allocation of increased tax for open space acquisition  
14                     and maintenance and street system maintenance and improvements from special  
15                     public improvement funds.

16           A.     There is imposed upon all sales of commodities and services specified in  
17                     section 4.04.080, tax at the rate of 3.62~~53~~ percent of the sales price to be  
18                     computed in accordance with schedules or systems approved by the finance  
19                     director, or designee. Said schedules or systems shall be designed so that no such  
20                     tax is charged on any sale of \$0.16 or less.

21   ...

22           *O.     All revenues derived from the nine one-hundredths of one cent increase*  
23                     *approved according to Ordinance No. [O-2023-\_\_] shall be used*

1 *exclusively to provide resources to fund the operation and maintenance expenses*  
2 *of a new arts and entertainment center. All such revenues shall be allocated to a*  
3 *special fund, created according to section 9.9 of the Charter, designated the arts*  
4 *and entertainment center fund, which shall exist solely to fund expenditures for*  
5 *the arts and entertainment center. The nine one-hundredths of one cent increase*  
6 *shall begin on the first day of the sixth month prior to the projected completion*  
7 *date of the arts and entertainment center.*

8 Section 4

9 The Council amends section 4.04.280 of the Longmont Municipal Code, by adding any  
10 italicized material and deleting any stricken material, to read as follows:

11 4.04.280. - Storage, consumption and use tax levied; allocation of increased tax  
12 for open space acquisition and maintenance and street system maintenance and  
13 improvements from special public improvement funds.

14 A. Except as provided separately in subsections F through K of this section  
15 for construction equipment, there shall be levied and there shall be collected from  
16 every person a tax or excise for the privilege of storing, using, distributing or  
17 otherwise consuming any article of tangible personal property purchased at retail  
18 from sources outside the corporate limits of the city, subsequent to the effective  
19 date of the ordinance codified in this chapter. Such tax shall be payable to and  
20 shall be collected by the director of finance at the rate of 3.~~6253~~ percent of the  
21 price to be computed in accordance with schedules or systems approved by the  
22 finance director, or designee. Said schedules or systems shall be designed so that  
23 no such tax is charged on any sale of \$0.16 or less.

1 ...

2 *P. All revenues derived from the nine one-hundredths of one cent increase*  
3 *approved according to Ordinance No. [O-2023-\_\_] shall be used exclusively to*  
4 *provide resources to fund the operation and maintenance expenses of a new*  
5 *arts and entertainment center. All such revenues shall be allocated to a special*  
6 *fund, created according to section 9.9 of the Charter, designated the arts and*  
7 *entertainment center fund, which shall exist solely to fund expenditures for the*  
8 *arts and entertainment center. The nine one-hundredths of one cent increase shall*  
9 *begin on the first day of the sixth month prior to the projected completion date of*  
10 *the arts and entertainment center.*

11 **Section 5**

12 **Mill Levy Increase:**

13 To fund the construction of a new arts and entertainment center the City Council may  
14 increase the City property tax by not more than 1.9 mills for not more than twenty years  
15 beginning with the year in which \$35,000,000 in private funding for construction has been made  
16 available to the City.

17 **Section 6**

18 **Election and Effective Date:**

19 Under section 9.15 of the Longmont Municipal Charter and Article X, Section 20 of the  
20 Colorado Constitution, the Council refers this ordinance to the qualified electors of the City for  
21 approval at the special City election now scheduled for November 7, 2023. If approved by a  
22 majority of the electors voting thereon, it shall become effective when the City Clerk or other

1 designated election official duly files the required certificate of election, or on January 1, 2024,  
2 whichever occurs last.

3 Section 7

4 Ballot Title and Question:

5 The ballot title and question submitted to the electors shall be as follows:

6 SHALL CITY OF LONGMONT TAXES BE INCREASED \$12,500,000  
7 ANNUALLY IN THE FIRST FULL YEAR AND BY WHATEVER  
8 ADDITIONAL AMOUNTS ARE GENERATED ANNUALLY IN EACH  
9 SUBSEQUENT YEAR FROM

10

11 A MILL LEVY OF NOT TO EXCEED 1.9 MILLS (PROVIDED THAT  
12 SUCH MILL LEVY MAY BE ADJUSTED TO ACCOUNT FOR  
13 CHANGES IN THE METHOD BY WHICH ASSESSED VALUE IS  
14 DETERMINED) FOR NOT MORE THAN TWENTY YEARS TO  
15 FUND THE CONSTRUCTION OF AN ARTS AND  
16 ENTERTAINMENT CENTER PROVIDED THAT THE MILL LEVY  
17 WILL BE FIRST LEVIED BEGINNING WITH THE YEAR IN WHICH  
18 \$35,000,000 IN PRIVATE FUNDING FOR CONSTRUCTION HAS  
19 BEEN MADE AVAILABLE TO THE CITY, AND

20

21 AN ADDITIONAL CITY SALES AND USE TAX RATE OF .09% TO  
22 FUND THE OPERATION AND MAINTENANCE OF THE ARTS AND  
23 ENTERTAINMENT CENTER PROVIDED THAT THE SALES AND

1 USE TAX INCREASE SHALL TAKE EFFECT ON THE FIRST DAY  
2 OF THE SIXTH MONTH PRIOR TO THE PROJECTED  
3 COMPLETION DATE OF THE ARTS AND ENTERTAINMENT  
4 CENTER,

5  
6 SHALL ORDINANCE O-2023-\_\_ AUTHORIZING SUCH TAX INCREASES  
7 BE APPROVED, AND SHALL THE PROCEEDS OF SUCH TAXES AND  
8 INVESTMENT INCOME THEREON BE COLLECTED AND SPENT  
9 WITHOUT REGARD TO ANY LIMITATION CONTAINED WITHIN  
10 ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY  
11 OTHER LAW?

12 YES\_\_\_\_\_

13 NO\_\_\_\_\_

14 Section 8

15 If the electors approve this ordinance, then on the effective date specified above, all  
16 ordinances or parts of ordinances in conflict herewith are hereby repealed, but only to the extent of  
17 such inconsistency.

18 Section 9

19 Pursuant to Article XX of the State Constitution and the Charter, all State statutes that  
20 might otherwise apply in connection with the provisions of this ordinance (including, without  
21 limitation, § 31-11-111, C.R.S.) are hereby superseded to the extent of any inconsistencies or  
22 conflicts between the provisions of this ordinance and such statutes. Any such inconsistency or

1 conflict is intended by the City Council and shall be deemed made pursuant to the authority of  
2 Article XX of the State Constitution and the Charter.

3 Section 10

4 The provisions of this ordinance are severable, and invalidity of any part shall not affect  
5 the validity or effectiveness of the rest of this ordinance.

6 Introduced this \_\_\_\_\_ day of \_\_\_\_\_, 2023

7  
8 Passed and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2023.  
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\_\_\_\_\_  
MAYOR

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ATTEST:

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\_\_\_\_\_  
CITY CLERK

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NOTICE: THE COUNCIL WILL HOLD A PUBLIC HEARING ON THIS ORDINANCE AT  
7:00 P.M. ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023, AT THE  
LONGMONT CITY COUNCIL MEETING.

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APPROVED AS TO FORM:

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\_\_\_\_\_  
CITY ATTORNEY

\_\_\_\_\_  
DATE

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\_\_\_\_\_  
PROOFREAD

\_\_\_\_\_  
DATE

1 APPROVED AS TO FORM AND SUBSTANCE:

2

3

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5 \_\_\_\_\_  
ORIGINATING DEPARTMENT

\_\_\_\_\_ DATE

6

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CA File: 23-002438